



**Q: What is the Transient Occupancy Tax ("TOT")?**

**A:** The TOT is a tax charged by the County of San Diego and collected by hotel operators in the unincorporated area (not located in any city) for the privilege of providing lodging.

**Q: Why has the County established a process to accept claims for refunds of TOT payments paid to hotels in the unincorporated area?**

**A:** In 1990, the County TOT was increased from 8% to 9% without the required voter approval. Accordingly, the County has established a refund process to permit hotel guests who stayed at hotels in the unincorporated area between August 23, 1990 and August 1, 2005 to submit claims for refunds of the additional one percent (1%) TOT that they paid to a hotel.

**Q: Who is eligible to submit a claim for refund of TOT?**

**A:** Any person who paid TOT to a hotel operator for lodging in the unincorporated area of the County between August 23, 1990 and August 1, 2005 may submit a claim for a refund to the Treasurer-Tax Collector.

**Q: Which hotels are subject to TOT?**

**A:** A complete listing of all hotels subject to County TOT is available on the Treasurer-Tax Collector's website at [www.sdtreastax.com](http://www.sdtreastax.com). You may also contact the Treasurer-Tax Collector's office at (619) 531-4706.

**Q: What must a person submit to qualify for a refund?**

**A:** A person must present the following information to the Treasurer-Tax Collector no later than August 1, 2008:

- A complete and signed Claim Form (attached);
- For claims over \$25.00, a copy of the receipt or other documentation that shows the claimant's name, the name and address of the hotel, the dates of occupancy and a separate entry of the specific TOT paid to the hotel.

**Q: What if a copy of the receipt is no longer available?**

**A:** If you do not have a copy of the receipt, you may wish to contact the hotel where you stayed to request a copy of the receipt or other hotel record showing your dates of occupancy and TOT paid. For claims of \$25.00 or less, a claim may be submitted under penalty of perjury and subject to verification.

**Q: How will the refund amount be calculated?**

**A:** If a timely and proper refund claim is submitted and approved, the claimant will be entitled to a refund of the difference between 8% and 9% of the TOT paid for the cost of lodging.

For example, if a hotel operator charged the claimant \$100 to occupy a hotel room and collected TOT of 9% (or \$9.00), the claimant would be entitled to claim the difference between the \$9 and the hotel tax of 8% (or \$8.00), which would amount to one dollar (\$1).

**Q: Where should the refund claim form be submitted?**

**A:** The claim form may be submitted directly to the Treasurer-Tax Collector, 1600 Pacific Highway, Room 112, San Diego, CA 92101. You may also ask the hotel whether it will issue a credit for the tax on your current hotel stay. If the hotel operator issues a credit, you must submit the signed claimed form to the hotel operator.

**Q: Who is the contact person at the Treasurer-Tax Collector's Office?**

**A:** For specific information on TOT Refunds, please contact the Treasurer-Tax Collector's Special Functions Division at 619-531-4706.

**[www.sdtreastax.com](http://www.sdtreastax.com)**

**1600 Pacific Highway, Room 162  
San Diego, CA 92101**

**1-877-TAX4SDC (829-4732)**

## CLAIM FOR REFUND OF TRANSIENT OCCUPANCY TAX ("HOTEL TAX")

Please submit this completed and signed form to the Treasurer-Tax Collector (A-57) at the County Administration Center, Room 112, located at 1600 Pacific Highway, San Diego, CA 92101. (Note: To be eligible for reimbursement, a claim must be filed with the Tax Collector no later than August 1, 2008.)

Claimant Name (Please Print): \_\_\_\_\_

Claimant Address: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Business/Cell Phone: \_\_\_\_\_

I am submitting this claim for a refund of the difference between 8% and the 9% hotel tax applied to the lodging costs paid to a hotel between August 23, 1990 and August 1, 2005 based on the following facts:

1. I occupied a hotel in the unincorporated area of the County of San Diego. The hotel name, address and dates for which this claim applies are: \_\_\_\_\_  
\_\_\_\_\_
2. The hotel operator applied a hotel tax rate of 9% to the cost of lodging that I paid to occupy the hotel. I am entitled to a refund in the amount of \$ \_\_\_\_\_. This refund amount is the difference between the 9% tax rate that I paid and the 8% tax rate that should have been applied.  
(The refund amount is 1% of amount paid for lodging, or \$1 for every \$100 paid for lodging.)
3. Check one and provide requested information:

\_\_\_\_ I have attached a true and correct copy of the receipt that evidences the following: (a) the bill was in my name and I paid the bill, (b) the tax amount paid to the operator, (c) the dates of occupancy, and (d) the location of the hotel. I also certify that the hotel has not refunded or credited any amount of the tax that the enclosed receipts indicate was paid.

\_\_\_\_ I do not have receipts for the amount of taxes paid, and therefore I make this claim for a 1% refund based upon an estimate of the total amount of \$ \_\_\_\_\_ paid to occupy the hotel on the dates stated in item No. 1 above. I understand that this claim is subject to verification and audit, and I hereby consent to the release of records on request of the Treasurer-Tax Collector to verify this claim. [Note: Payments on claims without receipts will be limited to \$25.00 per claimant.]

4. I understand that upon my receipt of the refund I am claiming, I hereby release and discharge the County of San Diego and its officers, employees, agents, and assigns, and all hotels that charged any excess hotel tax, from all claims and causes of action of any kind, present or future, known or unknown, relating to this claim.

I have read the matters and statements made in the above claim and I know the same to be true of my own knowledge. I certify under penalty of perjury that the foregoing is TRUE and CORRECT.

\_\_\_\_\_  
Signature of Claimant

\_\_\_\_\_  
Date



**Dan McAllister**  
**County of San Diego**  
**Treasurer-Tax Collector**

## Transient Occupancy Tax Refund Information



Website: [www.sdtreastax.com](http://www.sdtreastax.com)  
Phone: 1-877-TAX4SDC (829-4732)